

**Amendments to the Specification**

**Please amend the paragraph at page 10, line 21 - page 11, line 3 of the clean version of the substitute specification as follows:**

According to the present invention, a recording medium is provided which is readable for a computer (i.e., a computer-readable medium) that is connected to a mail gateway via a network, where the mail gateway generates an identifier for each of the attached files that are included in e-mail addressed to a user of a mail terminal and manages the generated identifier. A computer program embodied on the recording medium has the computer conduct the following steps: a list reception step of receiving a list of identifiers from the mail gateway; a preparation step of preparing e-mail that includes one or more identifiers selected by the user from the identifier list as substitutes for one or more attached files that the user wants to attach to the e-mail; and a transmission step of transmitting the e-mail prepared in the preparation step to the mail gateway.